

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT AND RESTORATION PROGRAM**

**RESTORATION CENTER
FISCAL YEAR 2004 INDIRECT COST RATE**

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Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Restoration Center (RC) indirect costs incurred for restoration of injured natural resources.

The purpose of this report is to provide RC with the results of Cotton & Company's review of Fiscal Year (FY) 2004 costs and development of an indirect cost rate. This document presents RC's FY 2004 indirect cost rate and explains the methodology we used. This rate will be used to determine indirect damage assessment and restoration costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation and Liability Act; Oil Pollution Act (OPA) of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment and Response Program (DARP). DARP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of Natural Resource Damage Assessments (NRDA). DARP is comprised of three NOAA component organizations: Damage Assessment Center within the National Ocean Service; the Office of General Counsel for Natural Resources; and RC within the National Marine Fisheries Service.

FINANCIAL MANAGEMENT SYSTEM

RC's costs reside in NOAA's financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. RC's FY 2004 costs were accumulated under the following FMCs:

FMC	Organization Name
3013	Office of Assistant Administrator for Fisheries
3020	Northeast Region, NMFS
3031	Southeast Fisheries Science Center

DARP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. RC tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

RC uses task codes to accumulate its indirect costs associated with DARP. These are costs for general and administrative activities that support, sustain, or enhance the DARP mission. Examples of such activities include:

- Employee recruiting and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.
- General cost accounting, computer support, and secretarial support.
- General records management and database support.
- General program policy and development.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. Application and descriptions of NOAA overhead rates follow:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. This includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of RC procedures for documenting DARP costs, including its financial management system and business practices.
- Obtained downloads of FY 2004 RC cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARP tasks with the assistance of RC personnel.
- Identified DARP task codes as either direct or indirect and accumulated related costs in these categories.

In addition, we adjusted costs as necessary to ensure the accuracy and completeness of the indirect cost pool and base. Adjustments to RC costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs. We applied NOAA administrative support and General Services Administration rent rates to indirect labor costs for inclusion in the indirect cost pool.
- Contractors from the Oak Ridge Institute for Science and Education (ORISE) performed restoration work that benefited RC tasks, but were paid from another FMC. ORISE personnel worked in NOAA offices, were supervised by NOAA staff, and essentially functioned as NOAA employees. We obtained all ORISE timesheets and calculated the cost of all time spent on DARP tasks (both direct and indirect). We included these costs in the indirect cost rate calculations.

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible).
2. Assigning costs on a cause-and-effect basis.
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARP indirect costs to benefiting activities. We calculated the FY 2004 indirect cost rate with direct labor costs as a base. We included direct labor costs for ORISE in the base, because these costs have the same relationship to the indirect cost pool as NOAA direct labor costs.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on RC's financial statements. This report relates only to the accounts and items specified in the attached exhibit and schedules and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP

A handwritten signature in cursive script, appearing to read "Colette Y. Wilson".

Colette Y. Wilson, CPA
Partner

March 15, 2006
Alexandria, Virginia

EXHIBIT**RESTORATION CENTER
FISCAL YEAR 2004 INDIRECT COST RATE**

Indirect Costs	\$1,313,346
Direct Labor Costs	\$723,747
Indirect Cost Rate	<u>181%</u>

* The direct labor base excludes amounts charged to object classes 1157 and 1159, Holiday Pay and Employee Cash Awards, respectively.

SCHEDULE 1

RESTORATION CENTER FISCAL YEAR 2004 COSTS BY TASK CODE

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8LAH1AP00	NMFS Support				\$649,385	\$649,385
A8L6R0PP00	NMFS DARP Support				415,676	415,676
2CK3MRCP00	General DARP Case Support				103,320	103,320
2CK3LRCP00	General DARRF Support				54,545	54,545
B8LAH1AP0H	NMFS Support				39,687	39,687
28L6R0PP00	DARP Support				10,180	10,180
B8LAH1APRP	NMFS Support				8,880	8,880
B8LAH1APOH	NMFS DARP Support				7,451	7,451
B8L6R0PP00	NMFS DARP Support				5,967	5,967
B8LAH1AP99	NMFS Support				5,803	5,803
B8LAH1APAA	NMFS Support				3,576	3,576
B8LAH1APTR	NMFS Support				3,310	3,310
1CK3F01P00	General Management and Support				2,121	2,121
B8LAH1AP04	NMFS Support				1,260	1,260
28L6R0PPTR	DARP Support				696	696
B8L6ROPP00	NMFS DARP Support				422	422
B8L6ROPPTR	DARF Training				655	655
A8L6R0PPTR	DARP Support General Training				250	250
28L6R0PPP0	DARP Support				162	162
2CK3MNBP00	New Bedford Harbor Restoration	\$78,971	\$429,187	\$508,158		508,158
2CK3LNBP00	New Bedford Harbor	78,372	33,889	112,261		112,261
2CK3M32P00	Commencement Bay	36,133	16,324	52,457		52,457
2CK3L32P00	Commencement Bay	34,909	11,799	46,708		46,708
B8L6RIBPRR	Regional Restoration Planning and Development	34,152	9,662	43,814		43,814
2CK3LSCP00	North Cape	18,016	5,959	23,975		23,975
2CK3LF8P00	Boeing Duwamish	16,276	5,497	21,773		21,773
2CK3M8DP00	MSRP Restoration Planning Budget	15,622	78,543	94,165		94,165
2CK3MTVP00	TV Command Restoration	14,347	6,024	20,371		20,371
18K3RAPPLA	Regional Restoration Planning and Development	14,238		14,238		14,238
1RK3EG3P00	NOS Reimbursable	13,855	4,500	18,355		18,355
2CK3MSCPSF	North Cape Shellfish Restoration	13,586	167,985	181,571		181,571
2CK3M69PEP	Tampa Bay Ecological Projects	12,871	4,911	17,782		17,782
2CK3M69PBU	Tampa Bay Beach Use	12,510	12,016	24,526		24,526
2CK3M7CP00	Ft. Lauderdale Mystery	11,585	6,249	17,834		17,834
2CK3M8AP00	MSRP Trustee Council Operating Budget	11,528	4,377	15,905		15,905
2CK3L02PZZ	Exxon Bayway	10,925	3,082	14,007		14,007
1RK3EA5P00	NOS Reimbursable	10,699	4,185	14,884		14,884
1RK3EE2P00	NOS Reimbursable	10,433	7,532	17,965		17,965
B8L6F27P00	Boeing Duwamish	10,402	3,348	13,750		13,750
B8L6G02PNR	Exxon Bayway	10,118	2,877	12,995		12,995
2CK3LBZPV1	Cargill Tampa Bay Acidic Process Water Spill	9,526	2,782	12,308		12,308
2CK3LFZP00	Hudson River	9,512	5,375	14,887		14,887
B8L6F08P00	Thea-Foss (Commencement Bay)	9,473	3,049	12,522		12,522
B8L6F06P00	Hylebos	8,347	3,237	11,584		11,584
B8L6F35P00	Hudson River	7,992	2,509	10,501		10,501

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
2CK3LC2PAD	Chalk Point Restoration Administration	7,890	2,784	10,674		10,674
2CK3L46P00	Elliott Bay	7,416	2,439	9,855		9,855
2CK3LBJP00	Passaic River Damage Assessment	7,299	2,580	9,879		9,879
2CK3MSCP00	North Cape Restoration	6,972	5,289	12,261		12,261
B8L6F23P00	Koppers Waste Site	6,309	2,035	8,344		8,344
2CK3LSCPSF	North Cape Shellfish	6,164	45,606	51,770		51,770
2CK3L87PZZ	Dutch Harbor	6,133	2,021	8,154		8,154
2CK3LBXP00	Koppers Waste Site	5,937	5,691	11,628		11,628
B8L6F58P00	Elliott Bay Damage Assessment	5,851	1,893	7,744		7,744
2CK3M43P00	American Trader	5,567	2,296	7,863		7,863
2CK3LC2PWP	Chalk Point Restoration Wetlands Project	5,528	1,866	7,394		7,394
2CK3L88PEW	Mulberry Estuarine Wetland Project	5,494	1,650	7,144		7,144
2CK3L69PBU	Tampa Bay Beach Use	4,815	1,518	6,333		6,333
2CK3MC2PAD	Chalk Point Restoration Administration	4,744	1,559	6,303		6,303
2CK3MSJP01	Barge Berman	4,521	1,481	6,002		6,002
2CK3LC2PYP	Chalk Point Restoration Oyster Project	4,278	1,420	5,698		5,698
2CK3LFHP00	Hylebos	4,254	1,419	5,673		5,673
2CK3LBVP00	Castro Cove/Chevron Texaco	4,086	1,537	5,623		5,623
2CK3MC2P00	Chalk Point Restoration	3,968	1,278	5,246		5,246
1RK3ED5P00	NOS Reimbursable	3,770	1,959	5,729		5,729
2CK3MCMP00	Cape Mohican Restoration	3,709	2,018	5,727		5,727
B8LAH05P00	PCEP	3,518		3,518		3,518
2CK3MSCPLR	North Cape Lobster Restoration	3,472	18,382	21,854		21,854
2CK3L69PEP	Tampa Bay Ecological Projects	3,460	1,044	4,504		4,504
B8LAC06P00	Mobile	3,288		3,288		3,288
2CK3MC2PWP	Chalk Point Restoration Wetlands Project	3,141	57,298	60,439		60,439
2CK3LBSP00	St. Lawrence Damage Assessment	2,978	1,645	4,623		4,623
2CK3M46PAD	Elliott Bay Restoration	2,941	946	3,887		3,887
2CK3LSCPLR	North Cape Lobster	2,935	1,165	4,100		4,100
2CK3M88PEW	Mulberry Estuarine Wetland Project	2,828	2,600	5,428		5,428
2CK3M14P00	Black Bird Mine	2,807	1,353	4,160		4,160
2CK3MC2PYP	Chalk Point Restoration Oyster Project	2,705	127,849	130,554		130,554
1RK3EB5P00	NOS Reimbursable	2,557	829	3,386		3,386
2CK3MSJP01	Barge Berman	2,473	814	3,287		3,287
B8L6G32PNR	Commencement Bay	2,441	786	3,227		3,227
2CK3L46PZZ	Elliott Bay	2,269	763	3,032		3,032
2CK3M8FP00	MSRP Media/Outreach and Education	2,263	642	2,905		2,905
1RK3EB1P00	NOS Reimbursable	2,138	693	2,831		2,831
1RK3EE3P00	NOS Reimbursable	2,021	554	2,575		2,575
2CK3M2AP00	Lake Barre Restoration	1,997	210	2,207		2,207
2CK3LFHPEA	Hylebos - Elf Atochem	1,986	651	2,637		2,637
B8L6FAPPW4	Martin Texas City Acid	1,953	169	2,122		2,122
B8L6G46PNR	Elliott Bay	1,951	627	2,578		2,578
2CK3L52PZZ	Army Creek	1,845	624	2,469		2,469
2CK3M1DP00	Westchester	1,664	1,098	2,762		2,762
2CK3L09PZZ	Exxon Bayway	1,567	520	2,087		2,087
B8L6F57PBV	Calcasieu Bayou Verdine	1,549	498	2,047		2,047
2CK3L46PAD	Elliott Bay	1,489	503	1,992		1,992
2CK3M88P00	Mulberry Admin/Cord Restoration	1,367	447	1,814		1,814
1RK3ED3P00	NOS Reimbursable	1,326	29	1,355		1,355
2CK3L8CP00	MSRP Operating Budget	1,182	726	1,908		1,908

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1RK3EB9P00	NOS Reimbursable	1,153	371	1,524		1,524
B8L6F09P00	Middle Waterway	1,116	358	1,474		1,474
B8LAH03P00	Bronx River	1,049		1,049		1,049
B8L6F32P00	Commencement Bay	1,015	325	1,340		1,340
2CK3M36P00	Iron Mountain Mine	1,012	1,671	2,683		2,683
B8L6F57P00	Calcasieu Estuary	1,010	324	1,334		1,334
1RK3B87PNR	NOS Reimbursable	986	317	1,303		1,303
B8L6F33P00	Passaic River	960	335	1,295		1,295
B8L6G09PNR	Presidente	908	114	1,022		1,022
2CK3LFBPBV	Calcasieu Bayou Verdine	891	299	1,190		1,190
2CK3LSCPAP	North Cape Anadromous Fish Projects	860	289	1,149		1,149
1BK3B42PM8	NOS Reimbursable	822	272	1,094		1,094
1RK3EG4P00	NOS Reimbursable	763	234	997		997
2CK3LSRP01	AES Shore Realty	736	249	985		985
2CK3L02P00	Exxon Bayway	707		707		707
2CK3M46P00	Elliott Bay Restoration	692	222	914		914
2CK3M60P00	Mobile Gypsum	690	(439)	251		251
2CK3M11P00	B.T. Nautilus	679	218	897		897
2CK3M87P00	Brevard County Lighting Enforcement	661		661		661
2CK3M46PTT	Elliott Bay Restoration	636	205	841		841
2CK3MSCPAP	North Cape Anadromous Fish Projects	631	148,124	148,755		148,755
2CK3LBCP00	MSRP Operating Budget	625	329	954		954
1RK3BDJP00	NOS Reimbursable	598	208	806		806
2CK3L36P00	Iron Mountain Mine	550	176	726		726
1RK3ED9P00	NOS Reimbursable	550		550		550
B8L6OPPTR	Dutch Harbor	550		550		550
1BK3B42PM7	NOS Reimbursable	543	175	718		718
2CK3L32PZZ	Commencement Bay	533	171	704		704
2CK3LFHPGM	Hylebos - General Metals	496	160	656		656
2CK3LTFP50	Thea Foss - Hylebos Marsh	494	163	657		657
B8L6F01PWR	Williamette River/Portland Harbor	481	154	635		635
1RK3EF6P00	NOS Reimbursable	477	69	546		546
2CK3L7CP00	Fort Lauderdale Mystery	464	150	614		614
1RK3ED6P00	NOS Reimbursable	459		459		459
B8L6R0PPAA	Infant and Orphan Cases	431	494	925		925
B8L6F01PF9	Macalloy CPRD Oil Spill	396	127	523		523
1RK3EG1P00	NOS Reimbursable	386	161	547		547
B8L6R0PPRP	Regional Restoration Planning and Development	372	578	950		950
2CK3L88P00	Mulberry Admin/Cord	340	114	454		454
B8L6F01P00	General Management and Admin Support	333	107	440		440
RK3EG1P00	NOS Reimbursable	330		330		330
B8L6G03PNR	Army Creek	238	78	316		316
B8L6R2AP00	Pinellas County	226		226		226
B8L6G87P00	Dutch Harbor	225	73	298		298
B8L6FAPPW3	Kent Reliant Grounding NRDA	224	73	297		297
CK3LFZP00	Hudson Damage Assessment	213		213		213
B8L6ROPPAA	Infant and Orphan Cases	211		211		211
2CK3LSJP01	Barge Berman	203	65	268		268
B8L6G14PNR	Black Bird Mine	192	62	254		254
B8L6RPPRP	Regional Restoration Planning and Development	180		180		180
2CK3L1BP00	Olympic Pipeline	167	57	224		224

Task Code	Task Name	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
B8L6G87PNR	Dutch Harbor	167	53	220		220
2CK3M8BP00	MSRP Bald Eagle Data Gap Studies	165	204	369		369
28L6M3BP00	Mobile	154		154		154
2CK3MSJP00	Barge Berman	130	42	172		172
A8L6G02PNR	Exxon Bayway	129	42	171		171
2CK3M02P00	Exxon Bayway	98	1,392	1,490		1,490
2CK3L52P00	Army Creek	86	29	115		115
1RK2ED9P00	NOS Reimbursable	83		83		83
2CK3M89P00	Julie N Restoration	77	24	101		101
2CK3MTFP10	Thea Foss - Olympic View Restoration	77	24	101		101
2CK3LBWPMT	Kent Reliant Grounding	77	5	82		82
1RK3EF4P00	NOS Reimbursable	64		64		64
1RK3EH1P00	NOS Reimbursable	63	21	84		84
2CK3L54PZZ	Apex Houston	55	19	74		74
1RK3DD3P00	NOS Reimbursable	55		55		55
2CK3MD1P00	Westchester Restoration	46	15	61		61
B8L6FAPP00	Damage Assessment Program	45	14	59		59
1CK8A23P00	CRC - Koppers Waste Site (Charleston, SC)	0	733	733		733
B8L6G46P00	Elliott Bay	(58)	(19)	(77)		(77)
2CK3MDCP00	Baywide Restoration Design Contract		473,140	473,140		473,140
2CK3M8CP00	MSRP Operating Budget		99,439	99,439		99,439
2CK3MSCPLM	North Cape Lobster Monitoring		34,849	34,849		34,849
2CK3M7CPBC	Brevard County Lighting Enforcement		24,611	24,611		24,611
2CK3LSRP00	AES Shore Realty		113	113		113
2CK3M8EP00	MSRP Fishing Injury Data Gap Studies		101	101		101
2CK3LC2P00	Chalk Point Restoration		50	50		50
2CK3MTFP20	Thea Foss - Tacoma Salt Marsh		5	5		5
1CK3F69PBU	Tampa Bay Beach Use Restoration		(10)	(10)		(10)
A8L6F35P00	Hudson River Damage Assessment		(444)	(444)		(444)
Grand Total		<u>\$730,191</u>	<u>\$1,940,386</u>	<u>\$2,670,577</u>	<u>\$1,313,346</u>	<u>\$3,983,923</u>

* The direct labor base (Exhibit) excludes \$6,444 charged to object classes 1157 and 1159.

SCHEDULE 2

RESTORATION CENTER FISCAL YEAR 2004 COSTS BY OBJECT CLASS

Object Class	Description	Direct Labor*	Other Direct Costs	Total Direct Costs	Indirect Costs	Total Costs
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$423,598		\$423,598	\$511,353	\$934,951
1157	Holiday Pay	234		234		234
1158	Hazardous Duty Pay				307	307
1159	Employee Cash Awards	6,210		6,210	24,338	30,548
1160	Leave Surcharge Full-Time Permanent Appointments	98,575		98,575	119,670	218,245
1180	Credit Hours Earned	2,625		2,625	13,963	16,588
1182	Compensatory Leave Earned	4,561		4,561	10,811	15,372
1210	Employer's Contribution Surcharge	146,805		146,805	179,841	326,646
1211	Uniform Allowances		\$513	513	1,487	2,000
1234	Medicare				631	631
1237	Regular Employer FICA Contributions				2,703	2,703
2140	Expenses Related To Domestic Travel - Paid to Traveler		16,231	16,231	5,055	21,286
2143	Expenses Related To Domestic Travel - Paid to Vendors		9,776	9,776	7,491	17,267
2213	All Other Transportation of Things		476	476	228	704
2319	Rental Payments to GSA		58,358	58,358	58,708	117,066
2320	Rental Payments to Others		500	500		500
2334	Rental of Equipment				8,393	8,393
2337	Telecommunications (Utility) FTS Services				17	17
2338	Telecommunications (Utility) Local Services		1,396	1,396	143	1,539
2415	Other Printing Not Otherwise Identified		57	57		57
2510	Information Technology/ADP Training				250	250
2511	Management and Professional Support Services		94,094	94,094	38,822	132,916
2512	Studies, Analyses and Evaluations		1,384	1,384	12,913	14,297
2526	Other Training by University or Other Non-Federal Source		1,455	1,455		1,455
2527	Miscellaneous Contractual Services Not Otherwise Classified		1,306,026	1,306,026	77,273	1,383,299
2535	All Other Services of Federal Agencies	47,583		47,583	16,190	63,773
2536	Fund Transfers between Financial Management Centers for Services		298	298	211	509
2618	Purchases of ADP Supplies		70	70	(465)	(395)
2619	Purchases (All Other)		6,062	6,062	45	6,107
2625	Office Furniture				1,932	1,932
3123	Non-Capitalized ADP and Telecommunications Equipment		4,735	4,735	5,674	10,409
4111	Research Grants		34,849	34,849		34,849
4119	Other Grants		227,882	227,882		227,882
4310	Penalty Payments for Prompt Payment Act		265	265	153	418
9876	General Support (NOAA)		175,959	175,959	215,209	391,168
Grand Total		<u>\$730,191</u>	<u>\$1,940,386</u>	<u>\$2,670,577</u>	<u>\$1,313,346</u>	<u>\$3,983,923</u>

* The direct labor base (Exhibit) excludes \$6,444 charged to object classes 1157 and 1159.